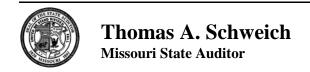
October 2013



## CITIZENS SUMMARY

## Findings in the audit of the Eleventh Judicial Circuit, St. Charles County

Accounting Controls and	Due to coding errors in the court case management system, the court
Procedures	incorrectly assessed various fees for certain juvenile cases, which overstated
	the accounts receivable balance. Because the court did not actually collect
	monies on these cases, court personnel did not discover the erroneous fees,
	which have been assessed since 2005, until this audit. As of June 30, 2013,
	the court had corrected \$200,000 for the period of 2009 through June 2013.
	The Probate Division does not timely close mental health cases. At our
	request, office personnel reviewed all 26 open mental health cases and
	found that 25 of these cases should have been closed, including seven which

should have been closed in 2010.

Law Library

The jury services supervisor serves as librarian of the law library, but her accounting duties are not adequately segregated or reviewed. Such segregation or review would reduce the risk of loss, theft, or misuse of funds going undetected.

In the areas audited, the overall performance of this entity was **Good**.\*

**Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if

applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated

most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the

prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several

findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have

not been implemented.

**Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous

findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

<sup>\*</sup>The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following: